
HOUSE BILL No. 1347

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-2-7; IC 6-6-5.1; IC 6-8.1; IC 9-14-1-4; IC 9-17-2-1; IC 9-18-2-1.

Synopsis: Excise tax on recreational vehicles and campers. Provides that recreational vehicles and truck campers are subject to an excise tax instead of the property tax on personal property beginning January 1, 2010. Makes an appropriation.

Effective: January 1, 2009.

Leonard

January 16, 2008, read first time and referred to Committee on Ways and Means.

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Introduced

Second Regular Session 115th General Assembly (2008)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2007 Regular Session of the General Assembly.

HOUSE BILL No. 1347

A BILL FOR AN ACT to amend the Indiana Code concerning taxation and to make an appropriation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-2-7 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 7. The following
3 property is not subject to assessment and taxation under this article:

4 (1) A commercial vessel that is subject to the net tonnage tax
5 imposed under IC 6-6-6.

6 (2) A motor vehicle or trailer that is subject to the annual license
7 excise tax imposed under IC 6-6-5.

8 (3) A boat that is subject to the boat excise tax imposed under
9 IC 6-6-11.

10 (4) Property used by a cemetery (as defined in IC 23-14-33-7) if
11 the cemetery:

12 (A) does not have a board of directors, board of trustees, or
13 other governing authority other than the state or a political
14 subdivision; and

15 (B) has had no business transaction during the preceding
16 calendar year.

17 (5) A commercial vehicle that is subject to the annual excise tax



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imposed under IC 6-6-5.5.

(6) A recreational vehicle or truck camper that is subject to the annual excise tax imposed under IC 6-6-5.1.

SECTION 2. IC 6-6-5.1 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]:

Chapter 5.1. Excise Tax on Recreational Vehicles and Truck Campers

Sec. 1. This chapter does not apply to the following:

(1) A vehicle subject to the motor vehicle excise tax under IC 6-6-5.

(2) A vehicle owned or leased and operated by the United States, the state, or a political subdivision of the state.

(3) A mobile home.

(4) A vehicle assessed under IC 6-1.1-8.

(5) A vehicle subject to the commercial vehicle excise tax under IC 6-6-5.5.

(6) A trailer subject to the annual excise tax imposed under IC 6-6-5-5.5.

(7) A bus (as defined in IC 9-13-2-17(a)).

(8) A vehicle owned or leased and operated by a postsecondary educational institution (as described in IC 6-3-3-5(d)).

(9) A vehicle owned or leased and operated by a volunteer fire department (as defined in IC 36-8-12-2).

(10) A vehicle owned or leased and operated by a volunteer emergency ambulance service that:

(A) meets the requirements of IC 16-31; and

(B) has only members who serve for no compensation or a nominal annual compensation of not more than three thousand five hundred dollars (\$3,500).

(11) A vehicle that is exempt from the payment of registration fees under IC 9-18-3-1.

(12) A farm wagon.

(13) A recreational vehicle or truck camper in the inventory of recreational vehicles and truck campers held for sale by a manufacturer, distributor, or dealer in the course of business.

Sec. 2. As used in this chapter, "bureau" refers to the bureau of motor vehicles.

Sec. 3. As used in this chapter, "last preceding annual excise tax liability" means the amount of excise tax liability to which a recreational vehicle or truck camper was subject on the owner's

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last preceding regular annual registration date or to which:

(1) the recreational vehicle would have been subject if the recreational vehicle had been registered; or

(2) the truck camper would have been subject if the truck camper had been owned by the owner and located in Indiana; on the owner's last preceding regular annual registration date.

Sec. 4. As used in this chapter, "mobile home" has the meaning set forth in IC 6-1.1-7-1.

Sec. 5. As used in this chapter, "owner" means:

(1) in the case of a recreational vehicle, the person in whose name the recreational vehicle is registered under IC 9-18; or

(2) in the case of a truck camper, the person holding title to the truck camper.

Sec. 6. As used in this chapter, "recreational vehicle" has the meaning set forth in IC 9-13-2-150(a).

Sec. 7. As used in this chapter, "trailer" has the meaning set forth in IC 6-6-5-1(h).

Sec. 8. As used in this chapter, "truck camper" means a device without motive power that is installed in the bed of a truck to provide living quarters for persons traveling on public highways.

Sec. 9. As used in this chapter, "vehicle" has the meaning set forth in IC 9-13-2-196(a).

Sec. 10. (a) Beginning January 1, 2010, there is imposed an annual license excise tax on recreational vehicles and truck campers. The excise tax is imposed instead of the ad valorem property tax levied for state or local purposes but in addition to any registration fees imposed on recreational vehicles.

(b) The tax imposed by this chapter is a listed tax and subject to IC 6-8.1.

(c) A recreational vehicle subject to this chapter may not be assessed as personal property for the purpose of the assessment and levy of personal property taxes after December 31, 2008, and is not subject to ad valorem taxes first due and payable after December 31, 2009, regardless of whether the recreational vehicle is registered under the state motor vehicle registration laws. A person may not be required to give proof of the payment of ad valorem taxes as a condition to the registration of a recreational vehicle subject to the tax imposed by this chapter.

(d) A truck camper subject to this chapter may not be assessed as personal property for the purpose of the assessment and levy of personal property taxes after December 31, 2008, and is not subject to ad valorem taxes first due and payable after December 31, 2009.

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Sec. 11. As the basis for measuring the tax imposed by this chapter, the bureau shall determine the value of each recreational vehicle and truck camper as of the time it is first offered for sale in Indiana as a new recreational vehicle or truck camper. The bureau shall adopt rules under IC 4-22-2 for determining the value of recreational vehicles and truck campers by using:

- (1) the factory advertised delivered price or the port of entry price; or
- (2) any other information available.

Sec. 12. After determining the value of a recreational vehicle or truck camper under section 11 of this chapter, the bureau shall classify every recreational vehicle and truck camper in its proper class by value according to the following classification plan:

Class	I	less than \$2,250	
Class	II	at least \$ 2,250	but less than \$ 4,000
Class	III	at least \$ 4,000	but less than \$ 7,000
Class	IV	at least \$ 7,000	but less than \$ 10,000
Class	V	at least \$10,000	but less than \$ 15,000
Class	VI	at least \$15,000	but less than \$ 22,000
Class	VII	at least \$22,000	but less than \$ 30,000
Class	VIII	at least \$30,000	but less than \$ 42,500
Class	IX	at least \$42,500	but less than \$ 50,000
Class	X	at least \$50,000	but less than \$ 60,000
Class	XI	at least \$60,000	but less than \$ 70,000
Class	XII	at least \$70,000	but less than \$ 80,000
Class	XIII	at least \$80,000	but less than \$ 90,000
Class	XIV	at least \$90,000	but less than \$100,000
Class	XV	at least \$100,000	but less than \$150,000
Class	XVI	at least \$150,000	but less than \$200,000
Class	XVII	at least \$200,000	

Sec. 13. (a) Subject to any reductions permitted under this chapter, the amount of tax imposed under this chapter on a recreational vehicle or truck camper is prescribed by the schedule set out in subsection (c). The amount of tax imposed by this chapter is determined using:

- (1) the classification of the recreational vehicle or truck camper under section 12 of this chapter; and
- (2) the age of the recreational vehicle or truck camper.

(b) If a person who owns a recreational vehicle or truck camper is entitled to an ad valorem property tax assessed valuation deduction under IC 6-1.1-12-13, IC 6-1.1-12-14, IC 6-1.1-12-16, or IC 6-1.1-12-17.4 in a year in which a tax is imposed by this chapter

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and any part of the deduction is unused after allowance of the deduction on real property and personal property owned by the person, the person is entitled to a credit that reduces the annual tax imposed by this chapter. The amount of the credit is determined by multiplying the amount of the unused deduction by two (2) and dividing the result by one hundred (100). The county auditor shall, upon request, furnish a certified statement to the person verifying the credit allowable under this subsection. The statement shall be presented to and retained by the bureau to support the credit.

(c) The tax schedule for each class of recreational vehicles and truck campers is as follows:

Year of					
Manufacture	I	II	III	IV	V
1st	\$15	\$36	\$50	\$59	\$103
2nd	12	31	43	51	91
3rd	12	26	35	41	75
4th	12	20	28	38	62
5th	12	15	20	34	53
6th	12	12	15	26	41
7th	12	12	12	16	32
8th	12	12	12	13	21
9th	12	12	12	12	13
10th	12	12	12	12	12
and thereafter					

Year of			
Manufacture	VI	VII	VIII
1st	\$164	\$241	\$346
2nd	148	212	302
3rd	131	185	261
4th	110	161	223
5th	89	131	191
6th	68	108	155
7th	53	86	126
8th	36	71	97
9th	23	35	48
10th	12	12	17
and thereafter			

Year of				
Manufacture	IX	X	XI	XII
1st	\$470	\$667	\$879	\$1,045
2nd	412	572	763	907
3rd	360	507	658	782

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1	4th	307	407	574	682	
2	5th	253	341	489	581	
3	6th	204	279	400	475	
4	7th	163	224	317	377	
5	8th	116	154	214	254	
6	9th	55	70	104	123	
7	10th	25	33	46	55	
8	and thereafter					
9	Year of					
10	Manufacture	XIII	XIV	XV	XVI	XVII
11	1st	\$1,235	\$1,425	\$1,615	\$1,805	\$2,375
12	2nd	1,072	1,236	1,401	1,566	2,060
13	3rd	924	1,066	1,208	1,350	1,777
14	4th	806	929	1,053	1,177	1,549
15	5th	687	793	898	1,004	1,321
16	6th	562	648	734	821	1,080
17	7th	445	514	582	651	856
18	8th	300	346	392	439	577
19	9th	146	168	190	213	280
20	10th	64	74	84	94	123
21	and thereafter.					
22	(d) Each recreational vehicle or truck camper shall be taxed as					
23	a recreational vehicle or truck camper in its first year of					
24	manufacture throughout the calendar year in which a recreational					
25	vehicle or truck camper of that make and model is first offered for					
26	sale in Indiana. However, a recreational vehicle or truck camper					
27	of a make and model first offered for sale in Indiana after August					
28	1 of any year continues to be taxed as a recreational vehicle or					
29	truck camper in its first year of manufacture until the end of the					
30	calendar year following the year in which it is first offered for sale.					
31	Thereafter, the recreational vehicle or truck camper shall be					
32	considered to have aged one (1) year as of January 1 of each year.					
33	Sec. 14. (a) Except as otherwise provided in this chapter, the tax					
34	imposed on a recreational vehicle by this chapter is payable for					
35	each registration year by the owner with respect to a recreational					
36	vehicle required to be registered for the registration year as					
37	provided in the state motor vehicle laws. Except as provided in					
38	section 15 of this chapter, the tax is due on or before the regular					
39	annual registration date in each year on or before which the owner					
40	is required under the state motor vehicle registration laws to					
41	register vehicles. The tax shall be paid to the bureau at the time the					
42	recreational vehicle is registered by the owner as provided in the					

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1 state motor vehicle registration laws. A recreational vehicle subject
 2 to taxation under this chapter shall be registered by the owner as
 3 being taxable in the county of the owner's residence. The payment
 4 of the tax imposed by this chapter is a condition to the right to
 5 register or reregister the recreational vehicle and is in addition to
 6 all other conditions prescribed by law.

7 (b) The tax imposed on a truck camper by this chapter is due on
 8 or before the annual registration date in each year on or before
 9 which the owner is required under the state motor vehicle
 10 registration laws to register vehicles. The tax on the truck camper
 11 must be paid to the bureau. A truck camper subject to taxation
 12 under this chapter is taxable in the county of the owner's residence.

13 (c) A voucher from the department of state revenue showing
 14 payment of the tax imposed by this chapter may be accepted by the
 15 bureau instead of a payment under subsection (a).

16 Sec. 15. (a) This section applies only to recreational vehicles.

17 (b) With respect to a recreational vehicle that has been
 18 acquired, has been brought into Indiana, or for any other reason
 19 becomes subject to registration after the regular annual
 20 registration date in the year on or before which the owner of the
 21 recreational vehicle is required under the state motor vehicle
 22 registration laws to register vehicles, the tax imposed by this
 23 chapter is due and payable at the time the recreational vehicle is
 24 acquired, is brought into Indiana, or otherwise becomes subject to
 25 registration. The amount of tax to be paid by the owner for the
 26 remainder of the year shall be reduced by ten percent (10%) for
 27 each full calendar month that has elapsed since the regular annual
 28 registration date in the year fixed by the state motor vehicle
 29 registration laws for annual registration by the owner. The tax
 30 shall be paid at the time of the registration of the recreational
 31 vehicle.

32 (c) If a recreational vehicle is acquired, is brought into Indiana,
 33 or for any other reason becomes subject to registration after
 34 January 1 of any year, the owner may pay the applicable
 35 registration fee on the recreational vehicle as provided in the state
 36 motor vehicle registration laws and may pay any excise tax due on
 37 the recreational vehicle for the remainder of the annual
 38 registration year and simultaneously register the recreational
 39 vehicle and pay the applicable registration fee and the excise tax
 40 due for the next succeeding annual registration year.

41 (d) Except as provided in subsection (h), a reduction in the
 42 applicable annual excise tax may not be allowed to an Indiana

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resident applicant upon registration of a recreational vehicle that was owned by the applicant on or before the first day of the applicant's annual registration period. A recreational vehicle that is owned by an Indiana resident applicant and that was located in and registered for use in another state during the same calendar year is entitled to the same reduction when registered in Indiana.

(e) The owner of a recreational vehicle who sells the recreational vehicle in a year in which the owner has paid the tax imposed by this chapter shall receive a credit equal to the remainder of:

- (1) the tax paid for the recreational vehicle; minus
- (2) ten percent (10%) for each full or partial calendar month that has elapsed in the owner's annual registration year before the date of the sale.

The credit shall be applied to the tax due on any other recreational vehicle purchased or subsequently registered by the owner in the owner's annual registration year. If the credit is not fully used and the amount of the credit remaining is at least four dollars (\$4), the owner is entitled to a refund in the amount of the unused credit. The owner must pay a fee of three dollars (\$3) to the bureau to cover costs of providing the refund, which may be deducted from the refund. The bureau shall issue the refund. The bureau shall transfer three dollars (\$3) of the fee to the bureau of motor vehicles commission to cover the commission's costs in processing the refund. To claim the credit and refund provided by this subsection, the owner of the recreational vehicle must present to the bureau proof of sale of the recreational vehicle.

(f) Subject to the requirements of subsection (g), if a recreational vehicle is destroyed in a year in which the owner has paid the tax imposed by this chapter and the recreational vehicle is not replaced by a replacement vehicle for which a credit is issued under this section, the owner is entitled to a refund in an amount equal to ten percent (10%) of the tax paid for each full calendar month remaining in the owner's annual registration year after the date of destruction, but only upon presentation or return to the bureau of the following:

- (1) A request for refund on a form furnished by the bureau.
- (2) A statement of proof of destruction on an affidavit furnished by the bureau.
- (3) The license plate from the recreational vehicle.
- (4) The registration from the recreational vehicle.

However, the refund may not exceed ninety percent (90%) of the tax paid on the destroyed recreational vehicle. The amount shall be

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1 refunded by a warrant issued by the auditor of the county that
 2 received the excise tax revenue and shall be paid out of the special
 3 account created under section 21 of this chapter for settlement of
 4 the excise tax collections. For purposes of this subsection, a
 5 recreational vehicle is considered destroyed if the cost of repair of
 6 damages suffered by the recreational vehicle exceeds the
 7 recreational vehicle's fair market value.

8 (g) To claim a refund under subsection (f) for a recreational
 9 vehicle that is destroyed, the owner of the recreational vehicle must
 10 present to the bureau a valid registration for the recreational
 11 vehicle within ninety (90) days after the date that the recreational
 12 vehicle is destroyed. The bureau shall then fix the amount of the
 13 refund that the owner is entitled to receive.

14 (h) If the name of the owner of a recreational vehicle is legally
 15 changed and the change has caused a change in the owner's annual
 16 registration date, the excise tax liability of the owner for the
 17 recreational vehicle shall be adjusted as follows:

18 (1) If the name change requires the owner to register sooner
 19 than the owner would have been required to register if there
 20 had been no name change, the owner is, at the time the name
 21 change is reported, entitled to a refund from the county
 22 treasurer in the amount of the product of:

23 (A) ten percent (10%) of the owner's last preceding annual
 24 excise tax liability; multiplied by

25 (B) the number of full calendar months beginning after the
 26 owner's new regular annual registration month and ending
 27 before the next succeeding regular annual registration
 28 month that is based on the owner's former name.

29 (2) If the name change requires the owner to register later
 30 than the owner would have been required to register if there
 31 had been no name change, the recreational vehicle is subject
 32 to excise tax for the period beginning after the month in which
 33 the owner would have been required to register if there had
 34 been no name change and ending before the owner's new
 35 regular annual registration month in the amount of the
 36 product of:

37 (A) ten percent (10%) of the owner's excise tax liability
 38 computed as of the time the owner would have been
 39 required to register if there had been no name change;
 40 multiplied by

41 (B) the number of full calendar months beginning after the
 42 month in which the owner would have been required to

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1 register if there had been no name change and ending
 2 before the owner's new regular annual registration month.

3 **Sec. 16. (a) This section applies only to truck campers.**

4 **(b) With respect to a truck camper that has been acquired, has**
 5 **been brought into Indiana, or for any other reason becomes subject**
 6 **to taxation after the regular annual registration date in the year on**
 7 **or before which the owner of the truck camper is required under**
 8 **the state motor vehicle registration laws to register vehicles, the tax**
 9 **imposed by this chapter is due and payable at the time the truck**
 10 **camper is acquired, is brought into Indiana, or otherwise becomes**
 11 **subject to taxation under this chapter. The amount of tax to be**
 12 **paid by the owner for the remainder of the year shall be reduced**
 13 **by ten percent (10%) for each full calendar month that has elapsed**
 14 **since the regular annual registration date in the year fixed by the**
 15 **state motor vehicle registration laws for annual registration by the**
 16 **owner. The tax shall be paid within thirty (30) days after the date**
 17 **on which the truck camper is acquired, is brought into Indiana, or**
 18 **otherwise becomes subject to taxation under this chapter.**

19 **(c) If a truck camper is acquired, is brought into Indiana, or for**
 20 **any other reason becomes subject to taxation under this chapter**
 21 **after January 1 of any year, the owner may pay any excise tax due**
 22 **on the truck camper for the remainder of the annual registration**
 23 **year and simultaneously pay the excise tax due for the next**
 24 **succeeding annual registration year.**

25 **(d) The owner of a truck camper who sells the truck camper in**
 26 **a year in which the owner has paid the tax imposed by this chapter**
 27 **shall receive a credit equal to the remainder of:**

- 28 **(1) the tax paid for the truck camper; reduced by**
- 29 **(2) ten percent (10%) for each full or partial calendar month**
 30 **that has elapsed in the owner's annual registration year**
 31 **before the date of the sale.**

32 **The credit shall be applied to the tax due on any other truck**
 33 **camper acquired by the owner in the owner's annual registration**
 34 **year. If the credit is not fully used and the amount of the credit**
 35 **remaining is at least four dollars (\$4), the owner is entitled to a**
 36 **refund in the amount of the unused credit. The owner must pay a**
 37 **fee of three dollars (\$3) to the bureau to cover the costs of**
 38 **providing the refund, which may be deducted from the refund. The**
 39 **bureau shall issue the refund. The bureau shall transfer three**
 40 **dollars (\$3) of the fee to the bureau of motor vehicles commission**
 41 **to cover the commission's costs in processing the refund. To claim**
 42 **the credit and refund provided by this subsection, the owner of the**

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1 truck camper must present to the bureau proof of sale of the truck
2 camper.

3 (e) Subject to the requirements of subsection (f), if a truck
4 camper is destroyed in a year in which the owner has paid the tax
5 imposed by this chapter and the truck camper is not replaced by a
6 replacement truck camper for which a credit is issued under this
7 section, the owner is entitled to a refund in an amount equal to ten
8 percent (10%) of the tax paid for each full calendar month
9 remaining in the owner's annual registration year after the date of
10 destruction, but only upon presentation or return to the bureau of
11 the following:

12 (1) A request for refund on a form furnished by the bureau.

13 (2) A statement of proof of destruction on an affidavit
14 furnished by the bureau.

15 However, the refund may not exceed ninety percent (90%) of the
16 tax paid on the destroyed truck camper. The amount shall be
17 refunded by a warrant issued by the auditor of the county that
18 received the excise tax revenue and shall be paid out of the special
19 account created under section 21 of this chapter for settlement of
20 the excise tax collections. For purposes of this subsection, a truck
21 camper is considered destroyed if the cost of repair of damages
22 suffered by the truck camper exceeds the truck camper's fair
23 market value.

24 (f) To claim a refund under subsection (e) for a truck camper
25 that is destroyed, the owner of the truck camper must present to
26 the bureau a valid receipt for the excise tax paid under this chapter
27 on the truck camper within ninety (90) days after the date that the
28 truck camper is destroyed. The bureau shall then fix the amount of
29 the refund that the owner is entitled to receive.

30 (g) If the name of the owner of a truck camper is legally
31 changed and the change has caused a change in the owner's annual
32 registration date, the excise tax liability of the owner for the truck
33 camper shall be adjusted as follows:

34 (1) If the name change requires the owner to register a motor
35 vehicle sooner than the owner would have been required to
36 register if there had been no name change, the owner is, at the
37 time the name change is reported, entitled to a refund from
38 the county treasurer in the amount of the product of:

39 (A) ten percent (10%) of the owner's last preceding annual
40 excise tax liability; multiplied by

41 (B) the number of full calendar months beginning after the
42 owner's new regular annual registration month and ending

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before the next succeeding regular annual registration month that is based on the owner's former name.

(2) If the name change requires the owner to register a motor vehicle later than the owner would have been required to register if there had been no name change, the truck camper is subject to excise tax for the period beginning after the month in which the owner would have been required to register if there had been no name change and ending before the owner's new regular annual registration month in the amount of the product of:

(A) ten percent (10%) of the owner's excise tax liability computed as of the time the owner would have been required to register a motor vehicle if there had been no name change; multiplied by

(B) the number of full calendar months beginning after the month in which the owner would have been required to register a motor vehicle if there had been no name change and ending before the owner's new regular annual registration month.

Sec. 17. (a) This section applies only to recreational vehicles.

(b) The owner of a recreational vehicle registered with the bureau is entitled to a refund of taxes paid under this chapter if, after the owner's regular registration date, the owner:

(1) registers the recreational vehicle for use in another state; and

(2) pays tax for use of the recreational vehicle to another state for the same period for which the tax was paid under this chapter.

(c) The refund provided under subsection (b) is equal to:

(1) the annual license excise tax paid for use of the recreational vehicle by the owner of the vehicle for the year; minus

(2) ten percent (10%) of the annual license excise tax paid for use of the recreational vehicle for each full or partial calendar month beginning after the date the annual license excise tax was due and ending before the date the owner registered the recreational vehicle for use in another state.

(d) To claim the refund provided by this section, the owner of the recreational vehicle must provide the bureau with:

(1) a request for a refund on a form furnished by the bureau; and

(2) proof that a tax described in subsection (b)(2) was paid.

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1 **Sec. 18. (a) This section applies only to truck campers.**

2 **(b) The owner of a truck camper is entitled to a refund of taxes**
 3 **paid under this chapter if, after the owner's regular vehicle**
 4 **registration date:**

5 **(1) the owner moves and registers the truck on which the**
 6 **truck camper is installed for use in another state;**

7 **(2) the owner pays tax for use of the truck camper to another**
 8 **state for the same period for which the tax was paid under**
 9 **this chapter; and**

10 **(3) the truck camper is located and used in the other state for**
 11 **the same period for which the tax was paid under this**
 12 **chapter.**

13 **(c) The refund provided under subsection (b) is equal to:**

14 **(1) the annual excise tax paid for use of the truck camper by**
 15 **the owner of the truck camper for the year; minus**

16 **(2) ten percent (10%) of the annual excise tax paid for use of**
 17 **the truck camper for each full or partial calendar month**
 18 **beginning after the date the annual excise tax was due and**
 19 **ending before the date the owner registered the truck for use**
 20 **in another state.**

21 **Sec. 19. (a) To claim a credit or refund, or both, under this**
 22 **chapter, a person must provide a sworn statement to the bureau or**
 23 **to an agent branch of the bureau that the person is entitled to the**
 24 **credit or refund, or both, claimed by the person.**

25 **(b) The bureau may inspect records of a person claiming a**
 26 **credit or refund, or both, under this chapter to determine if a**
 27 **credit or refund, or both, were properly allowed against the excise**
 28 **tax imposed on a recreational vehicle or truck camper owned by**
 29 **the person.**

30 **(c) If the bureau determines that a credit or refund, or both,**
 31 **were improperly allowed for a recreational vehicle or truck**
 32 **camper, the person who claimed the credit or refund, or both, shall**
 33 **pay the bureau an amount equal to the credit or refund, or both,**
 34 **improperly allowed to the person plus a penalty of ten percent**
 35 **(10%) of the credit or refund, or both, improperly allowed. The tax**
 36 **collected under this subsection shall be paid to the county treasurer**
 37 **of the county in which the person resides. However, a penalty**
 38 **collected under this subsection shall be retained by the bureau.**

39 **Sec. 20. (a) The bureau shall include on all registration forms**
 40 **for recreational vehicles suitable spaces for the applicant's Social**
 41 **Security number or federal tax identification number, the amount**
 42 **of the registration fee, the amount of excise tax, the amount of a**

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1 credit, if any, provided under section 13 of this chapter, and the
 2 total amount of payment due on account of the applicable
 3 registration fees and excise taxes upon the registration of the
 4 recreational vehicle. The forms must include spaces for showing
 5 the county, city or town, township, and address of the owner's
 6 residence.

7 (b) The bureau shall list on all registration forms for
 8 recreational vehicles the amount of registration fees and taxes due.
 9 In addition, the bureau shall prepare by December 1 of each year
 10 a schedule showing the excise tax payable on each make and model
 11 of recreational vehicle or truck camper.

12 Sec. 21. (a) The bureau, in the administration and collection of
 13 the tax imposed by this chapter, may use the services and facilities
 14 of license branches operated under IC 9-16 in the bureau's
 15 administration of the state motor vehicle registration laws. The
 16 license branches may be used in the manner and to the extent the
 17 bureau considers necessary and proper to implement and
 18 effectuate the administration and collection of the excise tax
 19 imposed by this chapter. However, if the bureau uses the license
 20 branches in the collection of excise taxes, the following apply:

21 (1) The excise taxes collected by each license branch, less any
 22 refunds made by the license branch, shall be deposited daily
 23 by the license branch in a separate account in a depository
 24 designated by the state board of finance. The county treasurer
 25 of the county for which the collections are due may withdraw
 26 funds from the account at least two (2) times each week. The
 27 county treasurer is responsible for the safekeeping and
 28 investment of money withdrawn by the county treasurer
 29 under this subdivision. Before the eleventh day of the month
 30 following the month in which the collections are made, the
 31 bureau shall report the excise taxes collected and refunds
 32 made outside the county to the county treasurer of the county
 33 to which the collections are due and the refunds apply. The
 34 bureau shall forward a copy of the excise tax report to the
 35 county auditor of the county.

36 (2) A license branch shall each week forward a report to the
 37 county auditor of the county to which the collections are due,
 38 showing the excise tax collected by the license branch on each
 39 recreational vehicle or truck camper, each refund made by
 40 the license branch on a recreational vehicle or truck camper,
 41 and a copy of each registration certificate for all collections
 42 and refunds of excise tax by the license branch within the

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(3) Each license branch shall report to the bureau all excise taxes collected and refunds made by the license branch under this chapter in the same manner and at the same time as registration fees are reported.

(4) Premiums for insurance to protect the funds collected by license branches against theft shall be paid by the bureau, except that the bureau may issue blanket coverage for all branches. The bureau may:

(A) self-insure to cover the activities of the license branches; or

(B) rather than purchase a bond or crime insurance policy for each branch, purchase a single blanket bond or crime insurance policy endorsed to include faithful performance to cover all branches.

(5) If the services of a license branch are used by the bureau in the collection of the excise tax imposed by this chapter, the license branch shall collect the service charge prescribed under IC 9-29 for each vehicle registered on which an excise tax is collected by that branch.

(6) If the excise tax imposed by this chapter is collected by the department of state revenue, the money collected shall be deposited in the state general fund to the credit of the appropriate county and reported to the bureau on the first working day following the week of collection. Except as provided in subdivision (7), money collected by the department that represents interest or a penalty shall be retained by the department and used to pay the department's costs of enforcing this chapter.

(7) This subdivision applies only to interest or a penalty collected by the department of state revenue from a person who:

(A) fails to properly register a recreational vehicle as required by IC 9-18 and pay the tax due under this chapter; and

(B) during any time after the date by which the recreational vehicle was required to be registered under IC 9-18 displays on the recreational vehicle a license plate issued by another state.

The total amount collected by the department of state revenue that represents interest or a penalty, minus a reasonable amount determined by the department to represent its

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administrative expenses, shall be deposited in the state general fund to the credit of the county in which the person resides.

The amount shall be reported to the bureau on the first working day following the week of collection.

The bureau may contract with a bank card or credit card vendor for acceptance of bank cards or credit cards. However, if a bank card or credit card vendor charges a vendor transaction charge or discount fee, whether billed to the bureau or charged directly to the bureau's account, the bureau shall collect from a person using the card an official fee that may not exceed the highest transaction charge or discount fee charged to the bureau by bank card or credit card vendors during the most recent collection period. The fee may be collected regardless of retail merchant agreements between the bank card and credit card vendors that may prohibit such a fee. The fee is a permitted additional charge under IC 24-4.5-3-202.

(b) On or before April 1 of each year, the bureau shall provide to the auditor of state the amount of taxes collected under this chapter for each county for the preceding year.

(c) On or before May 10 and November 10 of each year, the auditor of state shall distribute to each county one-half (1/2) of:

(1) the amount of delinquent taxes; and

(2) any interest or penalty described in subsection (a)(7); that have been credited to the county under subsection (a). There is appropriated from the state general fund the amount necessary to make the distributions required by this subsection. The county auditor shall apportion and distribute the delinquent tax distributions to the taxing units in the county at the same time and in the same manner as excise taxes are apportioned and distributed under section 22 of this chapter.

(d) The insurance commissioner shall prescribe the form of the bonds or crime insurance policies required by this section.

Sec. 22. (a) The bureau shall establish procedures necessary for the collection and proper accounting of the tax imposed by this chapter. The necessary forms and records are subject to approval by the state board of accounts.

(b) The county treasurer, upon receiving the excise tax collections, shall place the collections into a separate account for settlement at the same time as property taxes are accounted for and settled in June and December of each year, with the right and duty of the county treasurer and county auditor to make advances before the time of final settlement of property taxes in the same

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manner as provided in IC 5-13-6-3.

(c) The county auditor shall determine the total amount of excise taxes collected under this chapter for each taxing unit in the county. The amount collected shall be apportioned and distributed among the respective funds of each taxing unit in the same manner and at the same time as property taxes are apportioned and distributed.

(d) The determination under subsection (c) shall be made from copies of vehicle registration forms and receipts for excise taxes paid on truck campers furnished by the bureau. Before the determination, the county assessor shall, from copies of registration forms and receipts, verify information pertaining to legal residence of persons owning taxable recreational vehicles and truck campers from the county assessor's records, to the extent the verification can be made. The county assessor shall further identify and verify from the assessor's records the taxing units within which the persons reside.

(e) Verifications under subsection (d) shall be completed not later than thirty (30) days after receipt of vehicle registration forms and receipts by the county assessor. The county assessor shall certify the information to the county auditor for the county auditor's use when the information is checked and completed.

Sec. 23. The county auditor shall, from the copies of vehicle registration forms and truck camper receipts furnished by the bureau, verify and determine the total amount of excise taxes collected under this chapter for each taxing unit in the county. The bureau shall verify the collections reported by the branches and provide the county auditor adequate and accurate audit information, registration form information, truck camper receipts, records, and materials to support the proper assessment, collection, and refund of excise taxes under this chapter.

Sec. 24. The county auditor shall, not later than August 1 of a year, furnish to the proper officer of each political subdivision an estimate of the money to be distributed to the taxing units under this chapter during the next calendar year. The budget of each political subdivision must show the estimated amounts to be received for each fund for which a property tax is proposed to be levied.

Sec. 25. (a) An owner of a recreational vehicle who knowingly registers the recreational vehicle without paying the tax required by this chapter commits a Class B misdemeanor.

(b) An employee of the bureau or a branch manager or

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1 employee of a license branch office who recklessly issues a
 2 registration on any recreational vehicle without collecting the tax
 3 required to be collected under this chapter with the registration
 4 commits a Class B misdemeanor.

5 Sec. 26. The registration of a recreational vehicle registered
 6 without payment of the tax imposed by this chapter is void. The
 7 bureau shall take possession of the registration certificate, license
 8 plate, and other evidence of registration until the owner pays the
 9 delinquent taxes and an additional fee of ten dollars (\$10) to
 10 compensate the bureau for performing the additional duties.

11 Sec. 27. In the administration and collection of the taxes
 12 imposed by this chapter, the bureau may contract with a collection
 13 agency that is authorized to collect and receive property taxes on
 14 behalf of the county treasurer. A collection agency with which the
 15 bureau contracts may collect on behalf of the bureau the taxes
 16 imposed by this chapter and the registration fees and charges as
 17 the bureau directs. A collection agency that contracts with the
 18 bureau under this section shall comply with the requirements
 19 concerning the collection of property taxes on behalf of county
 20 treasurers and other requirements, including the posting of a bond,
 21 as may be established by the bureau.

22 Sec. 28. (a) The tax imposed by this chapter is equal to an
 23 average property tax rate of two dollars (\$2) on each one hundred
 24 dollars (\$100) of taxable value.

25 (b) For purposes of limitations on indebtedness of political or
 26 municipal corporations imposed by Article 13, Section 1 of the
 27 Constitution of the State of Indiana, recreational vehicles and
 28 truck campers subject to the tax under this chapter are considered
 29 to be taxable property within each political or municipal
 30 corporation where the owner resides.

31 (c) The assessed valuation of recreational vehicles and truck
 32 campers subject to the tax under this chapter shall be determined
 33 by multiplying the amount of the tax by one hundred (100) and
 34 dividing the result by two dollars (\$2).

35 Sec. 29. In the administration and collection of the tax imposed
 36 by this chapter, the bureau may coordinate and consolidate the
 37 collection of the taxes imposed on all recreational vehicles and
 38 truck campers owned by a taxpayer following procedures the
 39 bureau considers reasonable and feasible, including the revocation
 40 of all registrations of recreational vehicles registered by the owner
 41 if the owner willfully fails and refuses to pay the tax imposed by
 42 this chapter. Upon a revocation of registration, the bureau shall

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1 **notify the department of state revenue of the name and address of**
 2 **the taxpayer.**

3 SECTION 3. IC 6-8.1-1-1, AS AMENDED BY P.L.233-2007,
 4 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 5 JANUARY 1, 2009]: Sec. 1. "Listed taxes" or "taxes" includes only the
 6 pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the riverboat
 7 admissions tax (IC 4-33-12); the riverboat wagering tax (IC 4-33-13);
 8 the slot machine wagering tax (IC 4-35-8); the gross income tax
 9 (IC 6-2.1) (repealed); the utility receipts and utility services use taxes
 10 (IC 6-2.3); the state gross retail and use taxes (IC 6-2.5); the adjusted
 11 gross income tax (IC 6-3); the supplemental net income tax (IC 6-3-8)
 12 (repealed); the county adjusted gross income tax (IC 6-3.5-1.1); the
 13 county option income tax (IC 6-3.5-6); the county economic
 14 development income tax (IC 6-3.5-7); the municipal option income tax
 15 (IC 6-3.5-8); the auto rental excise tax (IC 6-6-9); the financial
 16 institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the alternative
 17 fuel permit fee (IC 6-6-2.1); the special fuel tax (IC 6-6-2.5); the motor
 18 carrier fuel tax (IC 6-6-4.1); a motor fuel tax collected under a
 19 reciprocal agreement under IC 6-8.1-3; the motor vehicle excise tax
 20 (IC 6-6-5); the commercial vehicle excise tax (IC 6-6-5.5); **the excise**
 21 **tax imposed on recreational vehicles and truck campers**
 22 **(IC 6-6-5.1);** the hazardous waste disposal tax (IC 6-6-6.6); the
 23 cigarette tax (IC 6-7-1); the beer excise tax (IC 7.1-4-2); the liquor
 24 excise tax (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider
 25 excise tax (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5); the
 26 petroleum severance tax (IC 6-8-1); the various innkeeper's taxes
 27 (IC 6-9); the various food and beverage taxes (IC 6-9); the county
 28 admissions tax (IC 6-9-13 and IC 6-9-28); the oil inspection fee
 29 (IC 16-44-2); the emergency and hazardous chemical inventory form
 30 fee (IC 6-6-10); the penalties assessed for oversize vehicles (IC 9-20-3
 31 and IC 9-30); the fees and penalties assessed for overweight vehicles
 32 (IC 9-20-4 and IC 9-30); the underground storage tank fee (IC 13-23);
 33 the solid waste management fee (IC 13-20-22); and any other tax or fee
 34 that the department is required to collect or administer.

35 SECTION 4. IC 6-8.1-5-2 IS AMENDED TO READ AS
 36 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 2. (a) Except as
 37 otherwise provided in this section, the department may not issue a
 38 proposed assessment under section 1 of this chapter more than three (3)
 39 years after the latest of the date the return is filed, or any of the
 40 following:

- 41 (1) the due date of the return; or
- 42 (2) in the case of a return filed for the state gross retail or use tax,

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the gasoline tax, the special fuel tax, the motor carrier fuel tax, the oil inspection fee, or the petroleum severance tax, the end of the calendar year which contains the taxable period for which the return is filed.

(b) If a person files an adjusted gross income tax (IC 6-3), supplemental net income tax (IC 6-3-8) (repealed), county adjusted gross income tax (IC 6-3.5-1.1), county option income tax (IC 6-3.5-6), or financial institutions tax (IC 6-5.5) return that understates the person's income, as that term is defined in the particular income tax law, by at least twenty-five percent (25%), the proposed assessment limitation is six (6) years instead of the three (3) years provided in subsection (a).

(c) In the case of the motor vehicle excise tax (IC 6-6-5), the tax shall be assessed as provided in IC 6-6-5-5 and IC 6-6-5-6 and shall include the penalties and interest due on all listed taxes not paid by the due date. A person that fails to properly register a vehicle as required by IC 9-18 and pay the tax due under IC 6-6-5 is considered to have failed to file a return for purposes of this article.

(d) In the case of the commercial vehicle excise tax imposed under IC 6-6-5.5, the tax shall be assessed as provided in IC 6-6-5.5 and shall include the penalties and interest due on all listed taxes not paid by the due date. A person that fails to properly register a commercial vehicle as required by IC 9-18 and pay the tax due under IC 6-6-5.5 is considered to have failed to file a return for purposes of this article.

(e) In the case of the excise tax imposed on recreational vehicles and truck campers under IC 6-6-5.1, the tax shall be assessed as provided in IC 6-6-5.1 and must include the penalties and interest due on all listed taxes not paid by the due date. A person who fails to properly register a recreational vehicle as required by IC 9-18 and pay the tax due under IC 6-6-5.1 is considered to have failed to file a return for purposes of this article. A person who fails to pay the tax due under IC 6-6-5.1 on a truck camper is considered to have failed to file a return for purposes of this article.

~~(e)~~ (f) If a person files a fraudulent, unsigned, or substantially blank return, or if a person does not file a return, there is no time limit within which the department must issue its proposed assessment.

~~(f)~~ (g) If, before the end of the time within which the department may make an assessment, the department and the person agree to extend that assessment time period, the period may be extended according to the terms of a written agreement signed by both the department and the person. The agreement must contain:

(1) the date to which the extension is made; and

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(2) a statement that the person agrees to preserve the person's records until the extension terminates.

The department and a person may agree to more than one (1) extension under this subsection.

~~(g)~~ **(h)** If a taxpayer's federal income tax liability for a taxable year is modified due to the assessment of a federal deficiency or the filing of an amended federal income tax return, then the date by which the department must issue a proposed assessment under section 1 of this chapter for tax imposed under IC 6-3 is extended to six (6) months after the date on which the notice of modification is filed with the department by the taxpayer.

SECTION 5. IC 6-8.1-7-1, AS AMENDED BY P.L.219-2007, SECTION 92, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. (a) This subsection does not apply to the disclosure of information concerning a conviction on a tax evasion charge. Unless in accordance with a judicial order or as otherwise provided in this chapter, the department, its employees, former employees, counsel, agents, or any other person may not divulge the amount of tax paid by any taxpayer, terms of a settlement agreement executed between a taxpayer and the department, investigation records, investigation reports, or any other information disclosed by the reports filed under the provisions of the law relating to any of the listed taxes, including required information derived from a federal return, except to:

- (1) members and employees of the department;
- (2) the governor;
- (3) the attorney general or any other legal representative of the state in any action in respect to the amount of tax due under the provisions of the law relating to any of the listed taxes; or
- (4) any authorized officers of the United States;

when it is agreed that the information is to be confidential and to be used solely for official purposes.

(b) The information described in subsection (a) may be revealed upon the receipt of a certified request of any designated officer of the state tax department of any other state, district, territory, or possession of the United States when:

- (1) the state, district, territory, or possession permits the exchange of like information with the taxing officials of the state; and
- (2) it is agreed that the information is to be confidential and to be used solely for tax collection purposes.

(c) The information described in subsection (a) relating to a person on public welfare or a person who has made application for public welfare may be revealed to the director of the division of family

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resources, and to any director of a county office of family and children located in Indiana, upon receipt of a written request from either director for the information. The information shall be treated as confidential by the directors. In addition, the information described in subsection (a) relating to a person who has been designated as an absent parent by the state Title IV-D agency shall be made available to the state Title IV-D agency upon request. The information shall be subject to the information safeguarding provisions of the state and federal Title IV-D programs.

(d) The name, address, Social Security number, and place of employment relating to any individual who is delinquent in paying educational loans owed to a postsecondary educational institution may be revealed to that institution if it provides proof to the department that the individual is delinquent in paying for educational loans. This information shall be provided free of charge to approved postsecondary educational institutions (as defined by IC 21-7-13-6(a)). The department shall establish fees that all other institutions must pay to the department to obtain information under this subsection. However, these fees may not exceed the department's administrative costs in providing the information to the institution.

(e) The information described in subsection (a) relating to reports submitted under IC 6-6-1.1-502 concerning the number of gallons of gasoline sold by a distributor and IC 6-6-2.5 concerning the number of gallons of special fuel sold by a supplier and the number of gallons of special fuel exported by a licensed exporter or imported by a licensed transporter may be released by the commissioner upon receipt of a written request for the information.

(f) The information described in subsection (a) may be revealed upon the receipt of a written request from the administrative head of a state agency of Indiana when:

- (1) the state agency shows an official need for the information; and
- (2) the administrative head of the state agency agrees that any information released will be kept confidential and will be used solely for official purposes.

(g) The name and address of retail merchants, including township, as specified in IC 6-2.5-8-1(j) may be released solely for tax collection purposes to township assessors and county assessors.

(h) The department shall notify the appropriate innkeepers' tax board, bureau, or commission that a taxpayer is delinquent in remitting innkeepers' taxes under IC 6-9.

(i) All information relating to the delinquency or evasion of the

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motor vehicle excise tax may be disclosed to the bureau of motor vehicles in Indiana and may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.

(j) All information relating to the delinquency or evasion of commercial vehicle excise taxes payable to the bureau of motor vehicles in Indiana may be disclosed to the bureau and may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.5.

(k) All information relating to the delinquency or evasion of commercial vehicle excise taxes payable under the International Registration Plan may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.5.

(l) All information relating to the delinquency or evasion of the excise taxes imposed on recreational vehicles and truck campers that are payable to the bureau of motor vehicles in Indiana may be disclosed to the bureau and may be disclosed to another state if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.1.

~~(h)~~ **(m)** This section does not apply to:

- (1) the beer excise tax (IC 7.1-4-2);
- (2) the liquor excise tax (IC 7.1-4-3);
- (3) the wine excise tax (IC 7.1-4-4);
- (4) the hard cider excise tax (IC 7.1-4-4.5);
- (5) the malt excise tax (IC 7.1-4-5);
- (6) the motor vehicle excise tax (IC 6-6-5);
- (7) the commercial vehicle excise tax (IC 6-6-5.5); and
- (8) the fees under IC 13-23.

~~(m)~~ **(n)** The name and business address of retail merchants within each county that sell tobacco products may be released to the division of mental health and addiction and the alcohol and tobacco commission solely for the purpose of the list prepared under IC 6-2.5-6-14.2.

SECTION 6. IC 6-8.1-9-1, AS AMENDED BY P.L.211-2007, SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. (a) If a person has paid more tax than the person determines is legally due for a particular taxable period, the person may file a claim for a refund with the department. Except as provided in subsections (f) and (g), in order to obtain the refund, the person must file the claim with the department within three (3) years after the latter of the following:

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(1) The due date of the return.

(2) The date of payment.

For purposes of this section, the due date for a return filed for the state gross retail or use tax, the gasoline tax, the special fuel tax, the motor carrier fuel tax, the oil inspection fee, or the petroleum severance tax is the end of the calendar year which contains the taxable period for which the return is filed. The claim must set forth the amount of the refund to which the person is entitled and the reasons that the person is entitled to the refund.

(b) When the department receives a claim for refund, the department shall consider the claim for refund and shall, if the taxpayer requests, hold a hearing on the claim for refund to obtain and consider additional evidence. After considering the claim and all evidence relevant to the claim, the department shall issue a decision on the claim, stating the part, if any, of the refund allowed and containing a statement of the reasons for any part of the refund that is denied. The department shall mail a copy of the decision to the person who filed the claim. If the department allows the full amount of the refund claim, a warrant for the payment of the claim is sufficient notice of the decision.

(c) If the person disagrees with any part of the department's decision, the person may appeal the decision, regardless of whether or not the person protested the tax payment or whether or not the person has accepted a refund. The person must file the appeal with the tax court. The tax court does not have jurisdiction to hear a refund appeal suit, if:

(1) the appeal is filed more than three (3) years after the date the claim for refund was filed with the department;

(2) the appeal is filed more than ninety (90) days after the date the department mails the decision of denial to the person; or

(3) the appeal is filed both before the decision is issued and before the one hundred eighty-first day after the date the person files the claim for refund with the department.

(d) The tax court shall hear the appeal de novo and without a jury, and after the hearing may order or deny any part of the appealed refund. The court may assess the court costs in any manner that it feels is equitable. The court may enjoin the collection of any of the listed taxes under IC 33-26-6-2. The court may also allow a refund of taxes, interest, and penalties that have been paid to and collected by the department.

(e) With respect to the motor vehicle excise tax, this section applies only to penalties and interest paid on assessments of the motor vehicle excise tax. Any other overpayment of the motor vehicle excise tax is

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1 subject to IC 6-6-5.

2 (f) If a taxpayer's federal income tax liability for a taxable year is
3 modified by the Internal Revenue Service, and the modification would
4 result in a reduction of the tax legally due, the due date by which the
5 taxpayer must file a claim for refund with the department is the later of:

6 (1) the date determined under subsection (a); or

7 (2) the date that is six (6) months after the date on which the
8 taxpayer is notified of the modification by the Internal Revenue
9 Service.

10 (g) If an agreement to extend the assessment time period is entered
11 into under ~~IC 6-8.1-5-2(f)~~, **IC 6-8.1-5-2(g)**, the period during which a
12 person may file a claim for a refund under subsection (a) is extended
13 to the same date to which the assessment time period is extended.

14 SECTION 7. IC 6-8.1-10-4 IS AMENDED TO READ AS
15 FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4. (a) If a person
16 fails to file a return or to make a full tax payment with that return with
17 the fraudulent intent of evading the tax, the person is subject to a
18 penalty.

19 (b) The amount of the penalty imposed for a fraudulent failure
20 described in subsection (a) is one hundred percent (100%) multiplied
21 by:

22 (1) the full amount of the tax, if the person failed to file a return;
23 or

24 (2) the amount of the tax that is not paid, if the person failed to
25 pay the full amount of the tax.

26 (c) In addition to the civil penalty imposed under this section, a
27 person who knowingly fails to file a return with the department or fails
28 to pay the tax due under IC 6-6-5, **IC 6-6-5.1**, or IC 6-6-5.5 commits a
29 Class A misdemeanor.

30 (d) The penalty imposed under this section is imposed in place of
31 and not in addition to the penalty imposed under section 2.1 of this
32 chapter.

33 SECTION 8. IC 9-14-1-4 IS AMENDED TO READ AS FOLLOWS
34 [EFFECTIVE JANUARY 1, 2009]: Sec. 4. The commissioner shall
35 appoint and fix, subject to the approval of the governor, the salaries of
36 the deputies, subordinate officers, clerks, and other employees
37 necessary to carry out this title, IC 6-6-5, **IC 6-6-5.1**, IC 6-6-5.5, and
38 IC 6-6-11.

39 SECTION 9. IC 9-17-2-1, AS AMENDED BY P.L.219-2005,
40 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
41 JANUARY 1, 2009]: Sec. 1. (a) This section does not apply to an
42 off-road vehicle that is at least five (5) model years old.

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(b) Within sixty (60) days ~~of~~ **after** becoming an Indiana resident, a person must obtain a certificate of title for all vehicles owned by the person that:

- (1) are subject to the motor vehicle excise tax under IC 6-6-5; or
- (2) are off-road vehicles;

and that will be operated in Indiana.

(c) Within sixty (60) days after becoming an Indiana resident, a person shall obtain a certificate of title for all commercial vehicles owned by the person that:

- (1) are subject to the commercial vehicle excise tax under IC 6-6-5.5;
- (2) are not subject to proportional registration under the International Registration Plan; and
- (3) will be operated in Indiana.

(d) Within sixty (60) days after becoming an Indiana resident, a person must obtain a certificate of title for all recreational vehicles owned by the person that:

- (1) are subject to the excise tax imposed under IC 6-6-5.1; and**
- (2) will be operated in Indiana.**

~~(d)~~ (e) A person must produce evidence concerning the date on which the person became an Indiana resident.

SECTION 10. IC 9-18-2-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. (a) Within sixty (60) days ~~of~~ **after** becoming an Indiana resident, a person must register all motor vehicles owned by the person that:

- (1) are subject to the motor vehicle excise tax under IC 6-6-5; and
- (2) will be operated in Indiana.

(b) Within sixty (60) days after becoming an Indiana resident, a person must register all commercial vehicles owned by the person that:

- (1) are subject to the commercial vehicle excise tax under IC 6-6-5.5;
- (2) are not subject to proportional registration under the International Registration Plan; and
- (3) will be operated in Indiana.

(c) Within sixty (60) days after becoming an Indiana resident, a person must register all recreational vehicles owned by the person that:

- (1) are subject to the excise tax imposed under IC 6-6-5.1; and**
- (2) will be operated in Indiana.**

~~(c)~~ (d) A person must produce evidence concerning the date on which the person became an Indiana resident.

~~(d)~~ (e) Except as provided in subsection ~~(e)~~; (f), an Indiana resident

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1 must register all motor vehicles operated in Indiana.

2 ~~(e)~~ (f) An Indiana resident who has a legal residence in a state that
3 is not contiguous to Indiana may operate a motor vehicle in Indiana for
4 not more than sixty (60) days without registering the motor vehicle in
5 Indiana.

6 ~~(f)~~ (g) An Indiana resident who has registered a motor vehicle in
7 Indiana in any previous registration year is not required to register the
8 motor vehicle, is not required to pay motor vehicle excise tax under
9 IC 6-6-5 or the commercial vehicle excise tax under IC 6-6-5.5 on the
10 motor vehicle, and is exempt from property tax on the motor vehicle for
11 any registration year in which:

12 (1) the Indiana resident is:

13 (A) an active member of the armed forces of the United States;
14 and

15 (B) assigned to a duty station outside Indiana; and

16 (2) the motor vehicle is not operated inside or outside Indiana.

17 This subsection may not be construed as granting the bureau authority
18 to require the registration of any vehicle that is not operated in Indiana.

19 ~~(g)~~ (h) When an Indiana resident registers a motor vehicle in
20 Indiana after the period of exemption described in subsection ~~(f)~~; (g),
21 the Indiana resident may submit an affidavit that:

22 (1) states facts demonstrating that the motor vehicle is a motor
23 vehicle described in subsection ~~(e)~~; (g); and

24 (2) is signed by the owner of the motor vehicle under penalties of
25 perjury;

26 as sufficient proof that the owner of the motor vehicle is not required
27 to register the motor vehicle during a registration year described in
28 subsection ~~(f)~~; (g). The commission or bureau may not require the
29 Indiana resident to pay any civil penalty or any reinstatement or other
30 fee that is not also charged to other motor vehicles being registered in
31 the same registration year.

32 SECTION 11. [EFFECTIVE JANUARY 1, 2009] (a) The
33 definitions in IC 6-6-5.1, as added by this act, apply throughout this
34 SECTION.

35 (b) IC 6-6-5.1, as added by this act, applies to recreational
36 vehicles registered and truck campers located in Indiana after
37 December 31, 2009.

38 (c) After December 31, 2008, a recreational vehicle or truck
39 camper, except for a recreational vehicle or truck camper held in
40 the inventory of recreational vehicles and truck campers held for
41 sale by a manufacturer, distributor, or dealer in the course of
42 business, may not be assessed as personal property for the purpose

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1 of the assessment and levy of personal property taxes.

2 (d) This SECTION expires January 1, 2011.

3 SECTION 12. [EFFECTIVE JANUARY 1, 2009] (a) The
4 definitions in IC 6-6-5.1, as added by this act, apply throughout this
5 SECTION.

6 (b) The bureau shall certify to the department of local
7 government finance the amount of excise tax collected under
8 IC 6-6-5.1, as added by this act, and distributed to each county
9 auditor in calendar year 2010.

10 (c) Each county auditor shall certify to the department of local
11 government finance the amount of excise tax collected under
12 IC 6-6-5.1, as added by this act, and distributed to each taxing unit
13 in the county in calendar year 2010.

14 (d) This SECTION expires January 1, 2012.

15 SECTION 13. [EFFECTIVE JANUARY 1, 2009] (a) For property
16 taxes due and payable in calendar year 2010, the department of
17 local government finance shall make a reduction in the maximum
18 permissible ad valorem property tax levy for each taxing unit to
19 account for the removal of assessed value under IC 6-6-5.1, as
20 added by this act.

21 (b) For property taxes due and payable in calendar year 2011,
22 a taxing unit may petition the department of local government
23 finance to adjust the taxing unit's maximum permissible ad
24 valorem property tax levy to neutralize the effects of:

25 (1) the removal of assessed value under IC 6-6-5.1, as added
26 by this act; and

27 (2) the amount of excise taxes collected under IC 6-6-5.1, as
28 added by this act, in calendar year 2010.

29 An adjustment made under this subsection applies to all
30 subsequent calendar years.

31 (c) This SECTION expires January 1, 2012.

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